

Idaho Legislative Audits  
P.O. Box 83720  
Boise, ID 83720-0054  
208-334-2475



## South Central District Health (V)

### Audit Report

Issued: July 21, 2004  
Fiscal Year: 2002 and 2003



## **EXECUTIVE SUMMARY LEGISLATIVE AUDITS**

### **SOUTH CENTRAL DISTRICT HEALTH (V)**

**PURPOSE AND SCOPE.** We have audited the financial statements of South Central District Health (V) for the fiscal years ended June 30, 2002 and 2003, in accordance with auditing standards generally accepted in the United States of America. The purpose of our audit is to determine if the District's financial statements are materially accurate and reliable, and that the District complied with laws and regulations affecting fiscal operations.

**CONCLUSION.** We conclude that the District's cash basis financial statements are materially accurate and reliable, and fiscal operations materially comply with related laws and regulations. As a result, we issued an unqualified opinion on the District's financial statements.

**FINDINGS AND RECOMMENDATIONS.** There are no findings and recommendations in this report, nor were there any findings and recommendations in the prior report. However, we did make suggestions for minor internal control improvements.

**AGENCY RESPONSE.** The District has reviewed the report and is in general agreement with its contents.

**FINANCIAL SUMMARY.** The District receives its funding from a General Fund appropriation, federal grants, county funding, and fees for services. The cash basis financial operation of the District for fiscal years 2002 and 2003 follows.

**Public Health Trust Fund**  
**Fund 0290 – Cash Basis Financial Statement**

	<b><u>FY 2002</u></b>	<b><u>FY 2003</u></b>
General Fund Appropriation	\$1,312,717.00	\$1,229,701.00
Federal Grants	2,152,780.91	2,325,739.61
County Grants	1,180,657.56	1,102,846.16
Fees, Donations, and Miscellaneous Revenue	655,089.38	702,373.76
Total Receipts	<u>\$5,301,244.85</u>	<u>\$5,360,660.53</u>
Less:		
Personnel Costs	\$3,711,994.71	\$3,790,139.92
Operating Expenditures	1,054,252.15	999,397.50
Capital Outlay	350,287.03	614,547.24
Trustee and Benefit Payments	87,318.24	113,597.23
Total Disbursements	<u>\$5,203,852.13</u>	<u>\$5,517,681.89</u>
Cash Increases (Decreases)	\$97,392.72	(\$157,021.36)
Beginning Cash Balance (Restated 2002)	<u>1,765,786.56</u>	<u>1,863,179.28</u>
Ending Cash Balance	<u><u>\$1,863,179.28</u></u>	<u><u>\$1,706,157.92</u></u>

**Idaho Millennium Income Fund**  
**Fund 0499 – Cash Basis Financial Statement**

	<b><u>FY 2002</u></b>	<b><u>FY 2003</u></b>
State Grants	\$68,111.00	\$69,426.00
Miscellaneous Revenue	0.00	32.50
Total Receipts	<u>\$68,111.00</u>	<u>\$69,458.50</u>
Less:		
Personnel Costs	\$42,296.48	\$37,232.25
Operating Costs	20,053.96	6,954.18
Trustee and Benefit Payments	5,460.00	11,856.00
Total Disbursements	<u>\$67,810.44</u>	<u>\$56,042.43</u>
Cash Increases (Decreases)	\$300.56	\$13,416.07
Beginning Cash Balance	<u>1,970.74</u>	<u>2,271.30</u>
Ending Cash Balance	<u><u>\$2,271.30</u></u>	<u><u>\$15,687.37</u></u>

**OTHER ISSUES.** We discussed other less important issues which, if changed, would improve internal control, ensure compliance, or improve efficiency.

This report is intended solely for the information and use of South Central District Health (V) and the Idaho Legislature and is not intended to be, and should not be, used by anyone other than these specified parties.

We thank the director, Cheryl Juntunen, and her staff for their assistance and cooperation given to us during this audit.

**QUESTIONS CONCERNING THIS AUDIT SHOULD BE DIRECTED TO:**

Ray Ineck, CGFM, Supervisor, Legislative Audits

Thomas Haddock, CPA, CGFM, Managing Auditor

Report OP95503

For a copy of the entire audit report , contact Legislative Services Office, Audit Division, State Capitol Building, 700 W. Jefferson Street, P.O. Box 83720, Boise, Idaho 83720-0054, or call 208-334-3540.
--